



Your name as shown on your Form IL-1040 _____

Your Social Security number _____

Step 1: Provide the following information

- 1 Were you, or your spouse if "married filing jointly," a full-year resident of Illinois during the tax year?
☐ Yes ☐ No If you answered "Yes," you cannot use this form (see instructions).
0010 **0020**
- 2 If you, or your spouse if "married filing jointly," were a part-year resident during the tax year, tell us your residency dates for 2008.
 a I lived in **Illinois** from **0030** / **08** to **0040** / **08** I lived in **0045** from **0050** / **08** to **0055** / **08**
 Month Day Year Month Day Year State Month Day Year Month Day Year
 b My spouse lived in **Illinois** from **0031** / **08** to **0041** / **08**, and **0046** from **0051** / **08** to **0056** / **08**
 Month Day Year Month Day Year State Month Day Year Month Day Year
- 3 If you were a resident of any of the states listed below during the tax year, check the appropriate state.
☐ Iowa ☐ Kentucky ☐ Michigan ☐ Wisconsin
- 4 If you earned income or filed a tax return for the tax year in a state other than those listed above, write the two-letter abbreviation of that state.
0060 **0070** **0080** **0090**
0100 **0105** **0110** **0115** **0120** **0125** **0130** **0135** **0140** **0145** **0150** **0155**

Step 2: Complete Form IL-1040

Complete Lines 1 through 10 of your Form IL-1040, Individual Income Tax Return, as if you were a full-year Illinois resident. Then, complete the remainder of this schedule following the instructions for your residency. **Attach Schedule NR to your Form IL-1040.**

Step 3: Figure the Illinois portion of your federal adjusted gross income

Write the amounts from your federal return in Column A. Before completing Column B, read the Column B instructions.

		Column A Federal Total	Column B Illinois Portion
Income	5 Wages, salaries, tips, etc. (federal Form 1040 or 1040A, Line 7; 1040EZ, Line 1)	5 0180	0190
	6 Taxable interest income (federal Form 1040 or 1040A, Line 8a; 1040EZ, Line 2)	6 0200	0210
	7 Ordinary dividend income (federal Form 1040 or 1040A, Line 9a)	7 0220	0230
	8 Taxable refunds, credits, or offsets of state and local income tax (federal Form 1040, Line 10)	8 0240	0250
	9 Alimony received (federal Form 1040, Line 11)	9 0260	0270
	10 Business income or loss (federal Form 1040, Line 12)	10 0280	0290
	11 Capital gain or loss (federal Form 1040, Line 13 or 1040A, Line 10)	11 0300	0310
	12 Other gains or losses (federal Form 1040, Line 14)	12 0320	0330
	13 Taxable IRA distributions (federal Form 1040, Line 15b; or 1040A, Line 11b)	13 0340	0350
	14 Taxable pensions and annuities (federal Form 1040, Line 16b; or 1040A, Line 12b)	14 0360	0370
	15 Rents, royalties, partnerships, S corporations, estates, and trusts (federal Form 1040, Line 17)	15 0380	0390
	16 Farm income or loss (federal Form 1040, Line 18)	16 0400	0410
	17 Unemployment compensation, Alaska Permanent Fund dividends, and jury duty pay (federal Form 1040, Line 19; 1040A, Line 13; 1040EZ, Line 3)	17 0420	0430
	18 Taxable Social Security benefits (federal Form 1040, Line 20b; or 1040A, Line 14b)	18 0440	0450
	19 Other income (federal Form 1040, Line 21) Include winnings from the Illinois State Lottery as Illinois income in Column B.	19 0460	0470
	20 Add Column B, Lines 5 through 19. This is the Illinois portion of your federal total income.	20 0480	

Continue with Step 3 on Page 2 ➔

Step 3: Continued

		Column A Federal Total	Column B Illinois Portion
Adjustments to Income	21 Write the Illinois portion of your federal total income from Page 1, Step 3, Line 20.	21	0487
	22 Deduction for Archer MSA (federal Form 1040, Line 23)	22 0488	0489
	23 Certain business expenses of reservists, performing artists, and fee-based government officials (federal Form 1040, Line 24)	23 0490	0491
	24 Deduction for health savings account (federal Form 1040, Line 25)	24 0495	0496
	25 Moving expenses (federal Form 1040, Line 26)	25 0510	0520
	26 Deduction for one-half of self-employment tax (federal Form 1040, Line 27)	26 0525	0526
	27 Self-employed (SEP), SIMPLE, and qualified plans (federal Form 1040, Line 28)	27 0535	0536
	28 Self-employed health insurance deduction (federal Form 1040, Line 29)	28 0550	0560
	29 Penalty on early withdrawal of savings (federal Form 1040, Line 30; or 1040A, Line 16)	29 0570	0580
	30 Alimony paid (federal Form 1040, Line 31a)	30 0590	0600
	31 Total IRA deduction (federal Form 1040, Line 32; or 1040A, Line 17)	31 0610	0620
	32 Deduction for student loan interest (federal Form 1040, Line 33; or 1040A, Line 18)	32 0630	0640
	33 Deduction for jury duty pay (federal Form 1040, Line 34; or 1040A, Line 19)	33 0650	0660
	34 Domestic production activities deduction (federal Form 1040, Line 35)	34 0665	0666
	35 Other adjustments (see instructions)	35 0667	0668
	36 Add Column B, Lines 22 through 35. This is the Illinois portion of your federal adjustments to income.	36	0670
	37 Write your adjusted gross income as reported on your federal Form 1040, Line 37; 1040A, Line 21; 1040EZ, Line 4.	37 0680	
	38 Subtract Line 36 from Line 21. This is the Illinois portion of your federal adjusted gross income.	38	0690

Step 4: Figure your Illinois additions and subtractions

In Column A, write the total amounts from your Form IL-1040. You must read the instructions for Column B to properly complete this step.

		Column A Form IL-1040 Total	Column B Illinois Portion
Illinois Adjustments	39 Federally tax-exempt interest income (Form IL-1040, Line 2)	39 0710	0720
	40 Other additions (Form IL-1040, Line 3)	40 0730	0740
	41 Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income.	41	0750
	42 Federally taxed Social Security and retirement income (Form IL-1040, Line 5)	42 0760	0770
	43 Illinois Income Tax overpayment included on your U.S. 1040, Line 10. (Form IL-1040, Line 6)	43 0800	0810
	44 Other subtractions (Form IL-1040, Line 7)	44 0840	0850
	45 Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions.	45	0860

Step 5: Figure your Illinois income and tax

Tax Calculations	46 Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, write zero. This is your Illinois base income . Write this amount on your Form IL-1040, Line 12. If Line 46 is zero, skip Lines 47 through 51, and write "0" on Line 52.	→	46 0870
	47 Write the base income from Form IL-1040, Line 9.	47 0880	
	48 Divide Line 46 by Line 47 (carry to three decimal places). Write the appropriate decimal. If Line 46 is greater than Line 47, write 1.000.	48 ● 0890	
	49 Write your exemption allowance from your Form IL-1040, Line 10.	49 0900	
	50 Multiply Line 49 by the decimal on Line 48. This is your Illinois exemption allowance.	50	0910
	51 Subtract Line 50 from Line 46. This is your Illinois net income.	51	0920
	52 Multiply the amount on Line 51 by 3% (.03). This amount may not be less than zero. This is your tax before recapture of investment credits. Write this amount on your Form IL-1040, Line 13.	→	52 0930

